

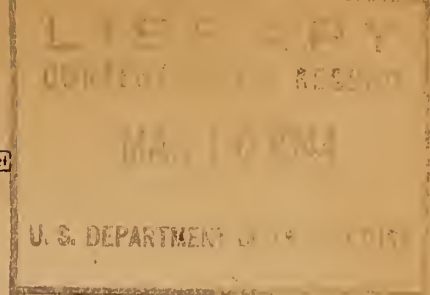
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UNITED STATES DEPARTMENT OF AGRICULTURE  
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Washington, D. C.



June 8, 1943

FINANCE AND ACCOUNTS DIVISION MEMORANDUM NO. B-27

To: Washington Finance and Accounts Division  
Chiefs, Regional Fiscal Divisions

From: H. O. Hart, Chief, Accounting Management Section

Subject: Procedure for Handling General Accounting Office Exceptions  
in Regional Fiscal Offices

The General Accounting Office currently transmits certain post audit Notices of Exception directly to the certifying officer concerned.

In all future cases such exceptions shall be forwarded to this office in the original, together with the accompanying carbon copies, except one carbon copy which should be retained for the files. The reply information should accompany the Notice of Exception and copies when transmitted to this office, but it should not be entered in the "Reply" space on the exception form unless the exception is stated in connection with a travel reimbursement or administrative expense voucher.

The purpose of these instructions is to enable this office to:

1. Follow trends in the nature of exceptions taken;
2. Maintain a record of all exceptions; and
3. Make uniform replies to certain types of routine exceptions.

Notices of Exception received in this office will be forwarded to the field for preparation of reply as heretofore. The carbon copy of the exception should be retained for the files, and the reply information forwarded to this office as instructed above.

*H. O. Hart*

